

July 1, 2008

Attachment A

**DSS Budget Office Fiscal Monitoring Spreadsheet**

**COUNTY:** BLADEN **LBL:** MAGGIE HOLLEY

**DATE:** AUGUST 14, 2008 **Review month/year:** JUNE 2008

**Programs (Food & Nutrition Services (FNS), Child Support (IV-D) and TANF:**

Reviewed Food & Nutrition Services (FNS), Child Support (IV-D) and TANF for June 2008 month of service

If county does not operate Child Support or operated elsewhere in county government or contract, notate):

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**DSS-1571: Part I** (Administrative Costs):

☒ DSS-1571 payroll entries verified to general ledger

☒ Direct Worker Certifications reviewed

Comments/findings: ☒ Payroll amounts reported did not match general ledger although they did match the amounts on the payroll register. Discrepancies are due to the timing of the payroll postings to the General Ledger. Also, other adjusted amounts are not identified. County was reminded that costs reported on the 1571 for reimbursement must be supported by entries on the General Ledger. A review of 100% of FNS workers was done. All but 2 workers had completed certifications. The two workers (M. Brown, Y. Carroll) had resigned/retired in June.

Day Sheets reviewed: ☐ NA DSS 2203 for FNS ☒ DSS 4263 for TANF ☐ NA Non-applicable for CSE

Comments/findings: Day sheets and the Percentage of Time report was reviewed for all workers with time coded to TANF. All were coded correctly on the 1571.

☒ Percent of time report reviewed for minutes to Program Code R/TANF

Comments/findings: Day sheets and the Percentage of Time report was reviewed for all workers with time coded to TANF. All were coded correctly on the 1571.

Staff coded properly to: ☒ 64-14-B, 65-14-B, 65-16-B for FNS ☒ 79-09-C or 79-10-C for IV-D ☒ 54-10-A/54-12-A/54-18-A for TANF

Comments/findings: ☒ Although 64-14-B was utilized correctly for all FNS eligibility workers, Food Stamp Fraud activities were not coded to the appropriate codes of 65-14-B or 65-16-B. This did not however affect reimbursement. Reviewed with the county the Fiscal Manual coding for FS Fraud activities.

**DSS-1571: Part II** (Statement of Administrative Costs and Purchased Services):

☒ County General Ledger matches payment ☒ Reviewed 1571, Part II to insure cost reported correctly

Comments/findings: ☒ 1571 Part II reflects a credit adjustment not on current month's general ledger. County was reminded that adjustments reported on the 1571 Part II must be supported by entries on the General Ledger or approved Indirect Cost Plan.

FNS Employment & Training Vouchers: ☒ Voucher request for payments reviewed Part II code: 458 or 472

Comments/findings (if county not E&T or no payments made, document): County accurately reported expenditures supported by invoices as indicated on the general ledger to code 458.

July 1, 2008

Attachment A

IV-D:

**DSS Budget Office Fiscal Monitoring Spreadsheet (continued)**

**COUNTY:** BLADEN **LBL:** MAGGIE HOLLEY

**DATE:** AUGUST 14, 2008 **Review month/year:** JUNE 2008

☒ Reviewed all expenditures posted to Part II by correct code: 123, 423, 432, 449, or 450.

Comments/findings: County accurately reported expenditures supported by invoices as indicated on the general ledger to codes 123, 423, and 432.

TANF:

☒ Reviewed all expenditures posted to Part II by correct code: 204, 205, 206, 207, 227, 228, 229, 238, 246, 273, 276, 280, 281, or 288.

Comments/findings: County accurately reported expenditures to codes 204, 206 and 227.

**DSS-1571: Part IV** (Purchased Services and Fees):

IV-D (Fees): ☐ NA Verified fees are posted to county general ledger and receipts issued

Comments/findings: Not applicable for this service month.

☐ NA Verified fees are posted on 1571, Part IV using code 435-3 or 436-3

Comments/findings: Not applicable for this service month.

TANF: ☐ NA Part IV codes reviewed by Program Code T, unless program service code is 351

Comments/findings: Not applicable for this service month.